--- 2/29th Pound - Pouch Tobacco Stamps - 1935-64 ---

When the 2nd Wartime Budget of June 1940 raised the excise duty on manufactured tobacco from 25¢ to 35¢ per pound, "Imperial Tobacco," Granby overprinted the 1/13th pound stamp with a 6 mm. Gothic **2/29** in a 'one-time' operation as **RN-55**. This was the first appearance of the denomination. The overprint also occurs 'off-centre' listed as **RN-55a.**

RN-55 - **2/29** on 1/13th pound, perf. 11, overprinted by "Imperial Tobacco", Granby in July 1940

RN-55a - **2/29** on 1/13th pound, perf. 11, overprinted by "Imperial Tobacco", Granby in July 1940

By August 1940 BABN had produced the definitive 29th pound perforated stamp with the hidden lettering (I-S)

RN-9 - 2/29th pound, perf 11, coded **1-23D / BKC** by "Imperial Tobacco", Granby in August 1940

[RN-9]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	BKC	CKC	---	BKD	CKD
1941	ALA	---	CLA	ALB	---	CLB	---	BLC	---	---	BLD	---
1942	AMA	BMA	---	AMB	—	CMB	---	---	---	---	---	---

When the Budget of June 1942, while maintaining the *excise duty* on manufactured tobacco at 35¢ per pound, imposed an added *excise tax* of 1¢ per ounce (or fraction thereof) "Imperial Tobacco" surcharged their *on-hand* copies of RN-9 with a two-line 3 and 2 mm. red Gothic **2¢ / EXCISE TAX** as **RN-66**.

RN-66 - RN-9 surcharged **2¢ / EXCISE TAX** by "Imperial Tobacco", Granby in June 1942

For general distribution under the 1942 Budget BABN surcharged RN-9 with a three line 6 and 3 mm red Gothic **2c. / EXCISE / TAX** as **RN-132**.

RN-132 - RN-9 surcharged **2c. / EXCISE / TAX** by BABN in January 1943

[RN-132]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	**AMD**	**BMD**	**CMD**
1943	**ANA**	**BOA**	---	---	---	---	---	---	---	---	---	---

For some unknown reason "Imperial Tobacco" altered their monthly coding in February 1943 by substituting the letter **O** for **N**. I have occasionally seen the code as **AOA**, so the change probably occurred late in January 1943.

When the Budget of March 1943 doubled the *excise tax* from 1¢ to 2¢ per ounce (or fraction thereof), "Imperial Tobacco", Granby, re-surcharged their *on-hand* copies of RN-132 with a deep blue 6½ mm. Gothic **4c.** over an 11 x 4 mm killer slug as **RN-145.**

RN-145 - RN-132 re-surcharged **4c. / ■■ / 1-23D / AOB** by "Imperial Tobacco" in April 1943

Apparently this was the *end-of-use* for the 2/29th pound stamp, as BABN *did not* make their usual three line red Gothic **4c. / EXCISE / TAX** for the Budget of March 1943, since legislation subsequent to the Budget forbade the manufacture of packages smaller than 1/12th pound for the duration of the war.

File path is [c:\ CR - STAMPS \ RN_STAMPS \ POUCH \ 1935 - Series C \ 1-23D \ 2-29th pound],
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